department of revenue

Nebraska Application for Bingo, Lottery, Raffle, or Lottery by Pickle Card • Incomplete applications will be returned

FORM 50

PLEASE DO NOT WRITE IN THIS SPACE

1 Do you hold or have you previously	2 Federal Employe	er Identification	n No. 3 County	of Organization	n's Location in Nebraska		
YES NO If yes, give number							
ORGANIZATION'S NAME AND LOCATION ADDRESS			ORGANIZATION'S NAME AND MAILING ADDRESS				
Name			Name				
Street Address			Mailing Address				
City State Zip Code		City State			Zip Code		
5 Type of License (check all that app	ly)	Lottery/Raffle—\$30	Fee		6 Type o	f Application	
			d Supplemental Questionnaire) New — Complete Entire Application				
			ial Permits —\$10 Fee for Each Permit (Attach articles of incorporation and				
			ng for a special permit must also bylaws)				
(Attach Form 50H, Form 50C, and Schedule I, Form 50) Lottery by Pickle Card Class I—\$200 Fee apply for or hold a lott Special Permit Date:						eport Changes	
(Attach Form 50H) First 12-month period						Upgrade License from Class I to II	
Lottery by Pickle Card Class II—\$300 Fee Beginning Second 12 month no			and ending				
(Attach Form 50H, Form 50E, and Schedule II, Form 50) Second 12-month per Beginning			riod:				
7 Type of Organization (Check all tha	and onding	8 Are you organized or incorporated in Nebraska?					
	F: 0						
Volunte			er Fire Company or er First-Aid, Rescue			YES NO	
			ance, or Emergency		Indicate year organized		
9 Is your organization currently exem	pt under Section 501 of the Int	ternal Revenue Code?	10 Number of Mer	mbers			
YES NO If Yes, inc	Submit a current copy of your organization's bylaws, articles of incorporation, or						
Attach a copy of the exemption do IRS or a copy of the page of the C	other written document in which membership is defined. Are all members and players 60 years and older (for bingo applicants only)?						
name appears. If your organization	on is exempt under a Group Ru	iling issued by the	YES	NO	oo years and on	der (lor birigo ap	phicarits orny):
IRS, indicate the Group Exemption 11 Is your organization affiliated with	,						
YES NO	a state of national organization	11?				Area Code	and Telephone Number
If Yes, enter name and address						Alca oodc	and relephone Number
ii res, enter name and address	Name		Address		City	(State Zip Code
12 Identify Separate Bank Accounts	to be Maintained for Each Gan	ning Activity					
Account Number	Name, Address, City, State,	Zip Code of Financial	Institution				
Bingo							
Pickle							
Lottery/Raffle							
13 Name and Address of Designated	Premises (for pickle card app	licants only):					
Name							
Address		City			State	Zip	Code
14 Description of the Designated Pre	mises Indicated on Line 13 (At	tach Additional Sheet i	f Necessary)				
15 Identify Officers (Attach additiona	Llist if necessary) (Must provide	de at least three)				Data of	
Social Security Number	Name, Address, City, State, Zip Code					Date of Birth	Title
Coolar Coolarty Trainibor	Traine, Address, Oity, Otato,	, Zip 00d0					
16 Person to contact regarding this a	poplication						
reison to contact regarding this a	pplication						
Name			Title			Daytime Te	lephone Number
Under penaltie	es of law, I declare that I have e the Nebraska Bingo Act, Nebra	examined this application	on, and to the best of	f my knowledg	e and belief, it is	correct and con	nplete. I will comply with
sign all the provisions of t	ine inebraska bingo Act, Nebra	aska Pickie Card Lotter	y Act, Nebraska Lof	iery and Haffle	e Act, and the re	juiations adopte	eu under such acts.
						()
here Officer Listed in Line	15 or Person Authorized by A	ttached Power of Attori	ney Title	_	Date	Daytime Te	lephone Number

INSTRUCTIONS

WHO MUST FILE. Any nonprofit organization or volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad that desires to obtain a license to conduct bingo, a lottery by the sale of pickle cards, a lottery with gross proceeds in excess of \$1,000, or a raffle with gross proceeds in excess of \$5,000 must file the Nebraska Application for Bingo, Lottery, Raffle, or Lottery by Pickle Card, Form 50.

ÉLIGIBILITY CRITERIA

BINGO AND PICKLE CARDS. Any nonprofit organization holding a certificate of exemption under section 501(c)(3), (c)(4), (c)(5), (c)(8), (c)(10), or (c)(19) of the Internal Revenue Code or any volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad may apply for a license to conduct bingo. Any nonprofit organization holding a certificate of exemption under section 501(c)(3), (c)(4), (c)(5), (c)(7), (c)(8), (c)(10), or (c)(19) of the Internal Revenue Code or any volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad may apply for a license to conduct a lottery by the sale of pickle cards. An organization applying for a bingo or pickle card license must have been in existence in Nebraska for at least five years and have had during that period an active and bona fide membership actively engaged in furthering a lawful purpose. An organization may use the charter date of its parent organization to satisfy the five-year existence requirement. The parent organization must be a society as defined in Neb. Rev. Stat. Section 21-608.

EXCEPTIONS: Bingo. Senior citizens groups, who have been in existence for five years whose membership consists entirely of persons who are at least 60 years of age and who limit bingo participation to only members of the group, may obtain a bingo license without meeting any of the other qualification criteria for licensing.

Pickle Cards. A volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad is exempt from the five-year existence requirement.

Lottery/Raffle. Any Nebraska nonprofit organization holding a certificate of exemption under section 501 of the Internal Revenue Code or any volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad may apply for a lottery/raffle license.

WHEN AND WHERE TO FILE. An organization which has not been licensed before may submit the application at any time during the license period. License fees are due in full for the biennial licensing period. However, if a new license application is received by the Department and the license will become effective on or after October 1 of the second year of the biennial licensing period, the license fee to be remitted to the Department is one-half of the biennial fee. Checks written to the Department of Revenue may be presented electronically.

A license issued to a nonprofit organization holding a certificate of exemption under section 501(c)(3) or (c)(4) of the Internal Revenue Code expires on September 30 of each odd-numbered year and may be renewed biennially. A license issued to a nonprofit organization holding a certificate of exemption under section 501 of the Internal Revenue Code, other than 501(c)(3) or (c)(4), or for any volunteer fire company or volunteer first-aid, rescue, ambulance, or emergency squad expires on September 30 of each even-numbered year and may be renewed biennially. An application for renewal of a bingo and/or lottery by the sale of pickle cards license must be submitted at least 45 days prior to the expiration date of the license unless the application applies only to limited period bingo or the sale of pickle cards at a special function. An application for renewal of a lottery/raffle license must be submitted at least 30 days prior to the date your organization intends to begin selling tickets. Separate preprinted license renewal applications are sent to all licensees approximately 45 days prior to the due date.

The application may also be used during the license period to report changes in the information originally submitted or to cancel a license. If requesting cancellation of a license, please include the original license certificate issued by the Department.

The application and the appropriate fees and schedules are to be mailed to the Nebraska Department of Revenue, Charitable Gaming Division, P.O. Box 94855, Lincoln, Nebraska 68509-4855. File only the original application issued by the Department. Do not file a photocopy. If you are applying for a bingo license, a copy of the application, and a \$10 fee must be submitted to the city or county clerk on an annual basis in order to obtain the additional local bingo permit which is required by law. **Please make a copy of the application for your records.**

Any nonprofit organization desiring to conduct a lottery or raffle within the boundaries of any Class 6 or 7 county (Douglas and Lancaster) or within the corporate limits of any metropolitan or primary class city (Omaha and Lincoln) must request and receive specific authorization by ordinance or resolution of the city or county to conduct such activity.

Before you conduct any bingo games, lotteries, raffles, or lottery by the sale of pickle cards, you must have physical possession of the license(s) issued by the Nebraska Department of Revenue.

SPECIFIC INSTRUCTIONS

LINE 5. Bingo Class I—Gross receipts from the conduct of bingo less than \$100,000 per twelve-month period commencing October 1 of each year or such other date as the Department may prescribe by rule and regulation.

Bingo Class II—Gross receipts from the conduct of bingo equal to or greater than \$100,000 per twelve-month period commencing October 1 of each year or such other date as the Department may prescribe by rule and regulation (must license a gaming manager, Nebraska Application for Gaming Manager, Form 50C).

Lottery by Pickle Card Class I—Organizations which sell pickle cards only at their designated premises and at the location of their regularly-scheduled bingo occasions.

Lottery by Pickle Card Class II—Organizations which sell pickle cards at the premises of one or more licensed pickle card operators (must license a sales agent, Nebraska Application for Sales Agent, Form 50E). Class II licensees may also sell pickle cards at their designated premises and at the location of their regularly-scheduled bingo occasions.

An organization which is not currently licensed for bingo, pickle card, or lottery/raffle activities must also submit a Nebraska Application for Utilization of Funds Member, Form 50H, to license at least one member of the organization as a utilization of funds member. An organization which is currently licensed for bingo, pickle card, or lottery/raffle and is applying for another type of license does NOT need to submit a Form 50H to license a new utilization of funds member UNLESS another individual will be responsible for the new gaming activity.

Lottery/Raffle Special Permit—An organization licensed to conduct a lottery or raffle may obtain one special permit per twelve-month period commencing October 1 of each year. The special permit is valid for a maximum of three consecutive calendar months. If an organization conducts a special lottery and a special raffle, both activities must be conducted within the same three-month period.

LINE 6. Indicate type of application. If cancellation is requested, the original licenses issued by the Charitable Gaming Division must be returned. If you are upgrading from a Class I to a Class II license, indicate in line 5 the type of license you are upgrading to and provide the appropriate officer signature. The required fee to be remitted is the difference in the fee for the license that you currently hold and the fee for the license for which you are applying.

LINE 9. Indicate whether your organization is exempt under section 501 of the Internal Revenue Code. If exempt, indicate the specific subsection of section 501 under which you are exempt. Attach a copy of the exemption determination letter issued by the IRS. If the organization is exempt under a group ruling issued by the IRS, indicate the Group Exemption Number. If you are an agency or instrumentality, educational, charitable, or religious institution operated, supervised and controlled by the Roman Catholic Church, you must provide a copy of the page in the current Official Catholic Directory where your organization appears. Exemption determination letters do not need to be included with applications for renewal or when applying for additional licenses, unless specifically requested by the Charitable Gaming Division.

LINE 10. Indicate the number of members of the organization. A member is someone who has qualified for and been admitted to membership in your organization, for purposes other than conducting gaming activities, pursuant to your bylaws, articles of incorporation, or other written statement.

LINE 12. Identify each of the separate bank accounts for bingo, lottery by the sale of pickle cards, and lottery/raffle. If application is made for more than one license, a separate account is required for each activity. Receipts from a special permit for lottery or raffle must be placed in the bank account for lottery/raffle.

LINE 13. For pickle card licensees only, indicate the location of your designated premises. A designated premises is one location selected by a licensed organization at which pickle cards may be sold. The type of location which may be selected depends on the subsection of section 501(c) of the Internal Revenue Code under which your organization is exempt. See Neb. Rev. Stat. Section 9-306.01.

LINE 14. Provide a brief description of the building or portion of the building to be selected as your designated premises. For example: 1810 West Tenth Street, east portion, approximately 50' x 100' of main floor of three-story building.

LINE 15. Identify the officers of the organization. Complete for each officer their social security number, name, address, date of birth, and title. The application must be signed by one of the officers listed in line 15. Persons who are not listed in line 15 who have signed the application must attach a completed Power of Attorney, Form 33CG.